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**VIA FEDERAL EXPRESS**

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
1925 K Street, N.W., Room 700  
Washington, D.C. 20006



Re: **STB Finance Docket No. 34341**  
**Wheeling & Lake Erie Railway Company - Acquisition**  
**and Operation Exemption - CSX Transportation, Inc.**

Dear Secretary Williams:

Pursuant to the Board's decision served October 10, 2003 in the above proceeding, this is to advise the Board that on January 20, 2004, Wheeling & Lake Erie Railway Company ("W&LE") consummated its acquisition of the rail freight operating easement of CSX Transportation, Inc. ("CSXT") over the 17.77-mile rail line between approximately milepost 15.93 at Canton, Ohio and approximately milepost 33.70 at Krumroy, Ohio (the "Canton Line") owned by Metro Regional Transit Authority. Previously, W&LE had leased a portion of the Canton Line between Aultman and Canton, Ohio from CSXT. Effective with the transfer of the permanent freight easement to W&LE, the lease was terminated.

Ten copies of this letter are enclosed for filing with the Board.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'William C. Sippel'.

William C. Sippel  
Attorney for Wheeling & Lake Erie  
Railway Company

WCS/pj  
Enclosures

cc: John M. Coyne, III, Esq.  
Kevin M. Sheys, Esq.

ENTERED  
Office of Proceedings  
FEB 27 2004  
Part of  
Public Record